

# **EXHIBIT 18**

INTERNAL REVENUE SERVICE  
 DISTRICT DIRECTOR  
 1100 COMMERCE STREET  
 DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

Date: MAY 19 1994

COMMUNITY FOUNDATION OF  
 METROPOLITAN TARRANT COUNTY INC  
 306 W 7TH ST STE 702  
 FORT WORTH, TX 76102-4906

Employer Identification Number:  
 75-2267767  
 Case Number:  
 754123072  
 Contact Person:  
 SHARI FLOWERS  
 Contact Telephone Number:  
 (214) 767-6023  
 Our Letter Dated:  
 July 27, 1989  
 Addendum Applies:  
 No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Bobby E. Scott  
 District Director

RECEIVED MAIL ROOM  
JULY 21 2006

**Internal Revenue Service**

**Date:** March 2, 2006

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

COMMUNITY FOUNDATION OF NORTH  
TEXAS  
306 W 7<sup>TH</sup> ST STE 306  
FORT WORTH, TX 76102-4906

**Person to Contact:**  
Roger Meyer  
ID# 31-07707  
**Toll Free Telephone Number:**  
877-829-5500  
**Federal Identification Number:**  
75-2267767

Dear Sir or Madam:

This is in response to your request of December 29, 2005, regarding your tax-exempt status.

In June 1989 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that you are also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to you are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

*Cindy M. Westcott*

Cindy Westcott  
Manager, EO Determinations